When is a Girl Not a Girl?

Are Corsets "Underwear," Is a Small Sized Man Not a Man, Are Eye-Glasses Jewelry, Is a Male Infant NOT a Boy?-- Some of the Impossible Puzzles of the New Luxury Tax Law

This Big Eleven-Year-Old Girl Pays No Luxury Tax Because Some Stores Decide That a Girl Is Not a "Miss" Until She Is Twelve. The Law Taxes "Misses" Underwear, Etc., but Not Girls'

But This Little Six-Year-Old Must Pay a Luxury Tax on Boots, Shoes, Underclothes, Etc., at Shops Which Decide That a Girl Six Years or More Is a "Miss"

Is This a Boy or a Girl? If a Girl, These Clothes Pay No Tax. But If This Child Is a Boy, This Very Same Set of Wearing Apparel Pays Five Per Cent Tax.

If Corsets Are Underwear, Then Corsets That Have to Be Altered to Fit or Specially Made to Fit Should Be Free of Tax on the Same Theory That People Whose Feet and Ankles Do Not Fit Standard Styles of Shoes Are "Deformed" and, Therefore, Are Tax Free.

This Is John Thomas Trundley, Seven Years Old, Who Wears a Fifteen Collar. Because This Child Has a Fat Neck He Becomes a Man in the Eye of the Law and Must Pay a Tax on Shirts. Boys' Shirts Pay No Tax.

THE clumsy new tax law which was rushed through the last session of Congress turns out to contain many inconsistencies and puzzles which nobody can answer. A "luxury tax" is laid on a long list of articles of "men's, women's, misses' and boys'" wear—but nothing is said about girls. So girls' shoes, caps, stockings and so forth cannot be taxed, because nothing is said about "girls" in the new law.

But when is a girl a girl?

When does a girl become a miss?

There is no authority in law or in the dictionary fixing the time or place when the girl ends and the miss begins.

Some shopkeepers say that a girl begins to be a "miss" when she is six years old. Next door you find a shop which thinks that a girl is a girl until she is seven. And Mr. John W. Hahn, executive secretary of the National Retail Drygoods' Association, feels sure that a girl does not become a miss until she is twelve years old. With all this variation of opinions, shoppers have begun to go shopping for children's clothes at stores which declare a girl to be a girl until she is twelve years old or more.

Are corsets underwear?

Right here the law has precipitated a question of national importance with many complications. The National Retail Drygoods' Association has asked the tax collectors what to do about it. Under Section 904 of the new law all underwear costing over $5 must pay a tax. But is a corset underwear? The manufacturers, the wholesalers and the retailers deny that a corset is underwear. The mere fact that a corset is worn under the outer clothing does not make the corset underwear. If you put an overcoat or a wrap over your dress suit or evening gown, does your dress suit or evening gown become "underwear"? Some stores are collecting the luxury tax on corsets and others are not. Some indignant women who have been squeezed out of the tax have agreed to take the case into the courts.

But there is another side to this corset puzzle. The law very particularly states that the tax on boots, shoes and so forth must not be applied to specially made shoes, or appliances for cripples or persons with deformed feet. Now the corset is made, like shoes, on standard measurements. But very few women exactly fit the standard measurements. The result is that hundreds of thousands of women have corsets specially made to fit their particular figures—or altered to fit them.

If the standard corset does not fit the figure of the purchaser, then, theoretically, the purchaser has not a standard figure. If she cannot wear the standard shape, then her figure is technically deformed. Therefore, these women who must pay for specially made corsets or having corsets altered to fit them ought to be freed from any tax on corsets on the same line of reasoning as persons with deformed feet or ankles escape the tax on specially fitted shoes. But even this is a very unpleasant door of escape from the corset tax. No woman likes to put in a claim that her figure is deformed.

And when is a boy not a boy?

There is nothing in the law taxing babies' or infants' wearing apparel. The law says that boys' boots, underclothes and so forth shall be taxed under certain conditions. But there is nothing in the law providing any taxes for the same articles for girls. Up to the age of a year or two boy babies and girl babies wear just the same clothes. Did the muddle-headed experts who wrote the tax law intend to do the gallant thing and intentionally soak the boy baby for his clothes and relieve the dear little girl baby from the tax burden? There is little evidence elsewhere in the law of any such courtesy toward the feminine sex.

So the shopkeepers, aided by the mothers of babies, have decided to correct the careless stupidity of the people who wrote the law. This is how it is done:

Boy babies and girl babies are not really boys or girl. They are infants and wear interchangeable clothes—you can't tell from the clothes of an infant whether it is a boy or a girl. So until the infants become old enough so that their clothes make it apparent that the infant is a boy a tax on "boys" should not apply. There is nothing in the law about taxing infants. A boy is an infant and not a boy until he wears boy's clothes. Therefore, a boy is not a boy until he wears the clothes of a boy. The tax collector has no right to pursue his investigation beyond the face of the returns, as the politician puts it.

But that is not all about boys. The law says that men's shirts must be taxed and boys' shirts need not be taxed—but what is a boy's shirt? There is nothing in the style, textile, weave, collar, pattern, design or shape to distinguish a boy's shirt from a man's shirt. What then decides whether a man's shirt lying on the counter is a boy's shirt or a man's shirt? If a boy walks in and buys the shirt, it would be fair to assume that it is a boy's shirt. But suppose the boy is buying the shirt for his father, an under-size man. Then is it a boy's shirt or a man's shirt? Here, then, the same shirt may be either a boy's shirt or a man's shirt—the same shirt may be taxable and not taxable!

And suppose father, a small-sized man, goes in any buys a dozen shirts and says they are for his boy. What is the tax collector going to do about it?

Some shops have arbitrarily said that a shirt below the size of 13½ collar is a boy's shirt. Anything bigger than a 13½ size is a man's shirt. By this arbitrary ruling, small men can walk in boldly and buy boys' shirts and get away with it. But unless your big, husky-framed boys can wear boys' shirts they become men, and are punished accordingly. So the wise people who wrote this clause into the law have produced all sorts of confusion, hard feeling and words which are not fit to print in this column.

It is a misfortune, of course, to have to wear eyeglasses. The new tax law has been so ingeniously devised that the worse your eyes are the heavier the tax you pay. This thoughtful arrangement comes about in this way:

Under the careless, loose way of taxing jewelry, anything with a little piece of precious metal on it becomes "jewelry." The law does not know that there is any difference between a diamond set in gold or a dollar umbrella with a little piece of silver-plated metal on it or a pair of eyeglasses with a gold-plated tip—they are both "jewelry."

So eyeglasses with the customary gold clip become jewelry and must be taxed 5 per cent of the price. A man with only moderately poor eyesight can get a pair of lenses for about $4, a gold-plated clip for about $2.50, which means a tax of thirty-three cents on this piece of "jewelry." But if a college professor or a doctor has a very inferior pair of eyes and requires complicated lenses that cost, say, $10 a pair, his complete eyeglasses, with the plated tip, will cost $12.50 and his tax will be eighty-three cents. Thus, with rare intelligence, the framers of the tax law have managed it so that the man with the very serious defect in his vision pays nearly three times as much for the privileges of wearing this sort of "jewelry" as the man who has very little the matter with his eyes.

But that is not quite all. If you like to wear the big horn-rimmed glasses, they are not listed as "jewelry." Since celluloid rims contain no precious metal they are not jewelry, and therefore escape the tax. But not everybody likes to wear the ostentatious horse-blinders which you can see across the street. If you do not like these monstrosities you must pay the Government for exercising your superior taste in wearing the invisible, unrimmed eyeglasses.

The Internal Revenue people who collect the taxes have made rules and explanations, but, of course, what they say is subject to final decision by the courts. So they have ordered taxes collected on corsets, declaring that underwear is "any garment worn under the outer dress, such as undershirts, drawers, pants, bloomers, union suits, tights, camisoles, corsets, corset-covers, brassieres, chemises and vests." But this ruling also adds that this list "is by no means intended to be exhaustive."

Are porous plasters, abdominal belts, etc., also "underwear"? The revenue collectors are on record as ruling that live snails are "wild animals in captivity" and frogs' legs must be taxed as "poultry."

What is a lounging robe? A man's breakfast coat is a lounging robe, according to the Treasury Department's definition, but so are also boudoir gowns and tea-coats. You may buy any of these tax-free so long as you do not pay more than $7.50 for the garment. But if the material is fur or most of its value is represented by fur trimming it is not a lounging robe at all. In that case, it is "furs," and as such taxable at 10 per cent on the total of its cost at the shop. Would you think a kimono is a lounging robe? Oh, no, it is not! It is "a garment of Japanese or pseudo-Japanese workmanship" and does not pay any tax unless the price is above $15.

Going back to jewelry—your allowance for an umbrella or parasol is $4. If you buy a $5 umbrella you must pay $5.10 for it. But if the umbrella is ornamented with a silver band or its handle tipped with silver, it is then not an umbrella but jewelry, and is assessed 5 per cent, making the price $5.25. It does not matter whether the silver is real or only imitation. The umbrella is jewelry, just the same.

A hatpin with a piece of yellow glass at the top, imitating topaz or perhaps amber, is jewelry. Anything with ivory on it is jewelry. But, a curious exception, imitation ivory is not jewelry, while both imitation jewels and metals are.

A silver-spangled shawl is jewelry, and so is a grandfather's clock! In fact, all kinds of clocks as well as watches—and so, likewise, are field glasses. A picture frame ornamented with gold, silver or ivory is not a picture frame, but jewelry. If, however, it is adorned with merely silver leaf or gold leaf it is a picture frame, all right, and there is no tax unless the price be above $10.

In this confused work of defining what is everything we have from children to carpets, art has not been neglected. A statue is only a statue when it represents a human being or some animal. But even when it is all of this it is not a statue when it is a part of a building. The statues that adorn the New York Custom House and public and other buildings and residences throughout the country immediately pass out of the statuary class when they are made a part of the structure.

Sculptures include everything that is cut or carved by hand. A sun-dial is a sculpture and so is a paperweight, but the makers of the act evidently had some special ideas of their own about glass. Cut-glass, even though carved by hand, is excepted from the sculpture tax and does not even become a statue when it "represents a human being or some animal."

And now consider the processes of reasoning which regulate the imbibing of soft drinks and the eating of ice cream. A lemon soda from the faucet is taxable at the rate of one cent for every ten cents' worth. A lemon soda in a bottle is not taxable at all. But if you ask the clerk to dilute your lemon soda or other soft drink from a bottle with a little carbonated water from his faucet, straightway it becomes a taxable soft drink. Tea, coffee, beef tea, clam broth, clam bisque, tomato bisque, tomato bouillon are not soft drinks in the minds of the legislators. Does this mean that these old friends have been tracked down as serpents lurking among the innocent sodas and are marked for successive executions by constitutional amendment?

If you buy a sandwich in a restaurant and order a plate of ice cream with it the ice cream is then part of a meal and not a luxury. But if you get your sandwich at the soda fountain and take ice cream with it it is a luxury and you pay the tax. If you buy your ice cream in a box to carry it away, it is not a luxury, but if you buy it in "cones" you pay the tax, even though you take the cones away with you. The Alice in Wonderland idea behind this remarkable differentiation seems to be that because the cones can be eaten right there at the fountain they therefore are presumed to be eaten there, whereas the closed package could not remain a closed package and still be eaten on the spot.

Soft drinks and ice cream are not luxuries either at church festivals or at annual outings such as, say, the 'Steenth Ward People's Club ("wives and babies invited and the glad hand to all") —but at the races, at a circus or at an agricultural fair they become taxable luxuries.

And the most luxurious of all luxuries are stilettos, daggers, dirks and brass knuckles, which are assessed at 100 per cent on the dealers' price.

Nevertheless, even here there are delicate shades of opinion, for one can buy a bowie knife, which is as deadly as any of these others, with an addition of one ten per cent of the retail cost.

Solomon, with all his wisdom, would never have been able to solve the puzzles of the luxury tax law.